



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO Box 269
TRENTON NJ 08695-0269

NOTICE TO EMPLOYERS AND OTHER PREPARERS OF 2004 W-2 WAGE AND TAX STATEMENTS

In order to assist New Jersey employers and other preparers of Form W-2, Wage and Tax Statements, regarding the proper reporting of calendar year 2004 withholdings of employee contributions for:

- Unemployment Insurance,
- Health Care Subsidy,
- Workforce Development Program
- New Jersey Disability Insurance, and
- Medical Malpractice Insurance Premium Assistance Assessment

The New Jersey Department of Labor and Workforce Development and the New Jersey Division of Taxation have established official 2004 W-2 reporting guidelines for New Jersey. For information related to the New Jersey Department of Labor and Workforce Development call (609) 633-6400.

Filled-in sample W-2's showing the placement of the required New Jersey information are attached.

General information regarding preparation of Form W-2 and the placement of State Income Tax data can be obtained by calling the Taxation Customer Service Center at (609) 292-6400.

2004 W-2 SAMPLE: PREFERRED

How to Report Worker Contributions for Unemployment Insurance, Healthcare Subsidy, Workforce Development, State Disability Insurance, Employee Withholding for New Jersey Gross Income Tax, and Medical Malpractice Insurance Premium Assistance Assessment

a Control Number					
b Employer identification number		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Employee's social security number		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name		11 Nonqualified plans		12a. See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick plan <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b.	
		14. Other		12c.	
		UI/HC/WF -\$103.28 DI -\$121.50 DI P.P. # XXXXXXXXXX		12d.	
f. Employee's address and ZIP code					
15 State NJ	Employer's state ID number 234-567-890/000	16 State wages, tips, etc. \$32,250.00	17 State income tax \$525.00	18 Local wages, tips, etc.	19 Local income tax \$3.00
				20 Locality name MMIPAA	

Department of Treasury - Internal Revenue Service

W-2 Wage and Tax Statement

2004

New Jersey Taxpayer Identification Number

See Form NJ-927/NJ-927-W, Employer's Quarterly Report, or Form NJ-927-H, Domestic Employer Annual Report, for the number assigned. Call the New Jersey Division of Taxation Customer Service Center at (609) 292-6400 or the New Jersey Department of Labor and Workforce Development at (609) 633-6400 if you are unsure of your New Jersey Taxpayer Identification Number.

Worker Contributions

- Unemployment Insurance, Healthcare Subsidy, and Workforce Development
- State Disability Insurance

Please Note:

The Taxable Wage Base for UI/HC/WF and DI purposes for 2004 is \$24,300.00.

Disability Insurance Private Plan Number (DI P. P. Number)

To be entered only by employers who have an approved contributory Private Disability Plan. Phone (609) 292-2720 if you are unsure of your Private Plan Number.

MMIPAA

The New Jersey State Legislature has established the Medical Malpractice Liability Insurance Premium Assistance Fund to assure that the residents of New Jersey continue to have access to highly-trained physicians in all specialties. To fund this program, an annual surcharge of \$3 per employee was added to the Annual Assessment Bill issued by the Department of Labor and Workforce Development. The employer has the option to deduct this surcharge from each employee. **Only include on the W-2 if you actually deducted this surcharge from your employees' wages.** Call the Assessment Office Hotline at (609) 292-7397 if you have any questions.

2004 W-2 SAMPLE: ACCEPTABLE ALTERNATE

How to Report Worker Contributions for Unemployment Insurance, Healthcare Subsidy, Workforce Development, State Disability Insurance, Employee Withholding for New Jersey Gross Income Tax, and Medical Malpractice Insurance Premium Assistance Assessment

a Control Number						
b Employer identification number		1 Wages, tips, other compensation		2 Federal income tax withheld		
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld		
		5 Medicare wages and tips		6 Medicare tax withheld		
		7 Social security tips		8 Allocated tips		
d Employee's social security number		9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial Last name		11 Nonqualified plans		12a. See instructions for box 12		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b.		
		14. Other		12c.		
		MMIPAA - \$3.00		12d.		
f Employee's address and ZIP code						
15 State NJ	Employer's state ID number 234-567-890/000	16 State wages, tips, etc. \$32,250.00	17 State income tax \$525.00	18 Local wages, tips, etc.	19 Local income tax 103.28 121.50	20 Locality name UI/HC/WF DI
DI P.P. # XXXXXXXXXXXX						

W-2

Wage and Tax
Statement

2004

Department of Treasury - Internal Revenue Service

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